

State of South Dakota

EIGHTY-NINTH SESSION LEGISLATIVE ASSEMBLY, 2014

453V0651

HOUSE BILL NO. 1209

Introduced by: Representatives Greenfield, Campbell, Gosch, Haggar (Don), Haggar (Jenna), Hoffman, Latterell, May, Nelson, Olson (Betty), Peterson, Rasmussen, Russell, Schoenfish, Stalzer, Tulson, Tyler, and Verchio and Senators Maher, Jensen, and Kirkeby

1 FOR AN ACT ENTITLED, An Act to provide for reimbursement of property taxes paid on
2 certain private lands inundated by the waters of nonmeandered lakes.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That chapter 41-2 be amended by adding thereto a NEW SECTION to read as
5 follows:

6 The Department of Game, Fish and Parks shall reimburse the property owner for any
7 property taxes paid by the property owner after the effective date of this Act on any agricultural
8 land that, at the time the taxes were due and payable, was inundated by the public waters of a
9 nonmeandered lake and was not farmable. To receive reimbursement under this Act, the
10 property owner shall apply to the department and shall provide a copy of the application to the
11 director of equalization of the county in which the taxable inundated lands are located. The
12 department shall consult with the director of equalization to verify that the agricultural lands
13 were inundated and not farmable and to determine the amount of the reimbursement. Upon
14 verification, the department shall reimburse the property owner from money in the Department



1 of Game, Fish and Parks fund. The Game, Fish and Parks Commission shall promulgate rules
2 pursuant to chapter 1-26 to specify forms, procedures, and requirements to apply for and receive
3 reimbursement.

4 Any person who applies for or receives a reimbursement under this Act by misrepresenting
5 the facts as to the person's ownership of the property, the amount of inundated property, or other
6 related information shall be assessed a penalty equal to ten dollars per thousand dollars of
7 valuation on the subject property, which shall become a perpetual lien on the property pursuant
8 to § 10-21-33. Any such person shall be barred from receiving any reimbursement under this
9 Act for the following three years.